

EXHIBIT B

May 11, 2005
Via Facsimile and U.S. Mail

OUR FILE NO. 353138-6

Scott Tarbutton, Esq.
Cozen O'Connor
1900 Market Street
Philadelphia, PA 19103

**Re: In re Terrorist Attacks of September 11, 2001, MDL No. 1570 (RCC);
Federal Insurance Co. v. Al Maeda, 03 CV 6978 (RCC)**

Dear Scott:

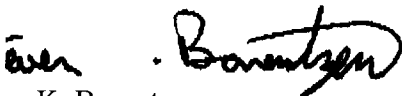
We represent African Muslim Agency, Grove Corporate, Inc., Heritage Education Trust, International Institute of Islamic Thought, Mar-Jac Investments, Inc., Mena Corporation, Reston Investments, Inc., Safa Trust, Sterling Charitable Gift Fund, Sterling Management Group and York Foundation.

Please be advised that these entities will no longer be contesting personal jurisdiction in the above-referenced action. Accordingly, these parties will not be responding to plaintiffs' jurisdictional discovery requests, as those requests are now moot.

Please contact me at your convenience so that we can work out a briefing schedule for the renewed motions to dismiss we intend to bring on behalf of these entities.

Very truly yours,

DLA Piper Rudnick Gray Cary US LLP

4 

Steven K. Barentzen
Attorney

Steven.barentzen ac}dlapiper.com

Admitted to practice in New York and the District of Columbia

DC\14013547.1
353138-6

Serving clients globally